These individuals have not only talked the talk, but they have walked the walk. They have worked long and hard for equal rights in their churches, schools, and in their communities. While their efforts may not make the headlines every day, their pioneering struggle for equality and justice is nevertheless vital to our entire region. This region of Southeast Texas is not successful in spite of our diversity: we are successful because of it.

Please join me in recognizing and congratulating these community leaders for their support of bringing justice and equality to Southeast Texas. It is leaders like these men and women that continue to be a source of pride not only during Black History Month, but all year long. The winners of this years "Unsung Heroes" award are:

Mrs. Ursula Arceneaux, John R. Bolt, Joanne Broussard, Octavia Brown-Reed, Arthur Charles III, Dalton Domingue, John T. Dooley, Tudy Duriso, Jacqueline Duriso, Willie Mae Elmore, Dr. Anthony Gambrah, Mrs. Doris Jean Gill, Ms. Lillie T. Green, Charles Hall, Rachel Hebert, Miss Dorothy M. Ingram, Beverly Jackson-Brown, Chester Johnson, Mrs. Priscilla Jones, Barbara Pernell Joseph, Marilyn Keedy-Wall, Emerson A. Kincade, Mrs. Beverly King, Sandra LaDay, Igalious Mills, Rev. Brenda Payne, L.G. Slider, Jr., Rev. Oveal Walker III, Ella Walker, Gethrel Hall Williams, and Norris Batiste Jr.

Mr. Speaker, the recipients of the "Unsung Heroes" award are dedicated and hardworking individuals who have done so much for their neighbors and for this nation as a whole. Today, I stand to recognize their spirit and to say that I am honored to be their Representative.

HONORING THE LIFE OF EMMETT O. HUTTO

HON. GENE GREEN

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES Thursday, March 22, 2001

Mr. GREEN of Texas. Mr. Speaker, it is with great honor and profound sadness that I rise to pay tribute to the life of Emmett O. Hutto of Baytown, Texas. After living a remarkably accomplished life that spanned 82 years, Mr. Hutto passed away on March 14, 2001. He was born in Bertram, Texas on August 29, 1918 to Elbert and Clara Hutto.

Mr. Hutto graduated from Robert E. Lee High School and then attended Lee College and the University of Texas before joining the Army Air Force during World War II. As a bomber pilot, he flew 38 missions over Nazi targets in North Africa and Europe. Mr. Hutto was awarded the Distinguished Flying Cross, the air medal, and an oak leaf cluster, along with a citation for bravery in action.

Emmett Hutto had many interests. He was a successful businessman, having owned and operated a restaurant, a hotel and a real estate business. He was also active in city politics, serving on the Baytown City Council from 1975 to 1978 and then serving as Mayor of Baytown, Texas. He was a longtime member of the Baytown Boat Club. And he was a registered diving instructor, having taken up

scuba diving in his sixties. In fact the Professional Association of Diving Instructors awarded him the title of "Eldest Active Diversater in the World."

Mr. Hutto was preceded in death by his parents, Mr. and Mrs. E.R. Hutto; his wife, Awline Hix Hutto; and his brother, Leon Hutto, who was shot down in the South Pacific during World War II. He Is survived by his wife, Betty Bailey Hutto; sons, Dr. Rodney Hutto and his wife, Norma Jean; Dr. Richard Hutto and his wife, Diane; Dr. Dean Hutto and his wife, Gena; daughter, Cynda Brooke Hutto; brother Orvel and his wife, Ruth; six grandchildren and four great-grandchildren.

It has been said that the ultimate measure of a person's life is the extent to which they made the world a better place. If this is the measure of worth in life, Emmett Hutto's family and friends can attest to the success of the life he led.

Mr. Speaker, I ask all the Members of the House to join me in paying tribute to the life of Emmett Hutto. He touched our lives and our hearts, and he will be greatly missed.

IN SUPPORT OF TAX RELIEF

HON. GEORGE R. NETHERCUTT, JR.

OF WASHINGTON

IN THE HOUSE OF REPRESENTATIVES Thursday, March 22, 2001

Mr. NETHERCUTT. Mr. Speaker, I rise to express my support for enactment of the extensive tax package put forth by President George W. Bush to reduce the tax burden on all Americans.

I agree with the President's statement in his address to a joint session of Congress on February 27, 2001, that the "American people have been overcharged." There was a \$236 billion tax surplus during fiscal year 2000 and we expect a tax surplus of \$268 billion this year. If the people continue to be taxed at the same amount, the government will accrue a \$5.4 trillion surplus over a ten year period. This is not the government's money, but money each American taxpayer could use to pay for increases in energy costs, their children's college expenses, reducing credit card debt or save for retirement. Why should the government sit on a large tax surplus while each individual interested in investment could be receiving a maximal return? Taxpayers are due for a tax refund in order to resuscitate a slowing economy and keep it strong.

President Bush has proposed a bold and fair tax relief plan that will reduce the inequities of the current tax code and help ensure that America remains prosperous. His six key components-replacing the current tax rates with a simplified rate structure, doubling the child tax credit to \$1,000 per child, reducing the marriage penalty by reinstating the 10 percent deduction for two-earner couples, eliminating the death tax, expanding the charitable deduction to nonitemizers and making the Research and Experimentation tax credit permanent-touch the lives of all. In concert, these changes will enable all taxpayers to retain more of their own money and they will support our American economy.

Many of these measures have already been

Many of these measures have already been introduced by members of Congress. The pas-

sage of H.R. 3 is a positive first step in achieving a simpler tax structure by immediately reducing the marginal rates from 15 percent to 12 percent with President Bush's reduction of all brackets by 2006. It also helps families by repealing the mandatory reductions in the additional (three or more children) child tax credit and the earned income credit for taxpayers subject to the alternative minimum tax. These are positive steps for immediately helping those who need it most.

Some have expressed concern about the equity of President Bush's tax proposal and criticize it by comparing the amounts of money people in each tax bracket will "receive" if it passes. Under President Bush's plan, lower income individuals would actually receive a greater percentage of tax relief in relation to their current personal tax burden once all tax credits are considered. For instance, the marginal federal income tax rate would fall by over 40 percent for low-income families with two children and nearly 50 percent for families with one child.

Contrary to some charges, single filers falling in the 15 percent tax bracket after the tax cut will also receive a tax cut. They will have their first \$6000 taxed at 10 percent rather than 15 percent, or if they have a dependent, the first \$10,000 would be taxed at this lower rate. In the case of couples filing jointly, the first \$12,000 would be taxed at this lower rate. If no other tax credits are claimed, someone filing as an individual without dependents would expect a \$300 tax break per year. This can range anywhere from 7 to 12 percent less in total taxes.

One argument made against these tax proposals is that they reduce our capacity to pay down the national debt. I agree strongly that paying down the national debt must be a priority. Both the President and I believe that we can both pay down the debt and have tax relief. In fact, the President's plan places debt elimination before tax cuts in his budget outline submitted to Congress on February 28. because retiring the debt can enhance the viability of his tax cut. The charge that those who favor a tax cut oppose debt reduction is wrong. The President's plan will accelerate debt retirement payments to record rates by proposing to eliminate \$2 trillion in public debt over the next 10 years. Actually, the President's budget pays down the debt so aggressively that it effectively cannot pay off all the debt when it would be possible to do so in 2007. The remaining \$1 trillion in public debt, which is composed of savings and special bonds, cannot be retired until after 2011 when it becomes due. Even after the President's tax cut and spending priorities, the government is still projected to have \$1.3 trillion in excess cash balances in 2011.

Budget projections these past several years have been overly conservative. \$850 billion of unexpected tax revenue was collected, and combined with debt service savings, revenue intake underestimates contributed to about a \$1 trillion surplus. The Congressional Budget Office and the Administration continue to use conservative estimates in order to accommodate slower growth. Theoretical projections are a necessary part of the budgetary process and policy making each year. Consideration of the future of Social Security, Medicare and debt